EXHIBIT C

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INDEX OF INVOICES BY MATTER NUMBER

- 1. General Commercial Contracts 25980-96
- 2. Property Tax Coopersville 25980-98
- 3. Retention and Fee Application Work 25980-99
- 4. US Patent Application Dual Flow Fan Heat Sink Application 604080-37
- 5. US Patent Application Bend Relief Spacer 604080-46
- 6. US Patent Application Fabric Valve for Vehicle Climate Control System 604080-48
- 7. US Patent Application Oil Cooler Mounting Spring Clip 604080-51
- 8. US Patent Application Thermosiphon for Laptop Computers 604080-57
- 9. US Patent Application Thermosiphon for Laptop Computers 604080-59
- 10. US Patent Application Plate-Type Evaporator to Suppress Noise and Maintain Thermal Performance 604080-63
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- 13. US Patent Application High Power Package with Dual-Sided Heat Sinking 60408-31
- 14. US Patent Application Fabric Valve for Vehicle Climate Control System 604080-48
- 15. US Patent Application Thermosiphon Boiler Plate 604080-56
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- 18. US Patent Application Design for Reducing Thermal Spreads Within a Battery Module 604080-60
- 19. US Patent Application Evaporative Cooler and Desiccant Assisted Vapor Compression AC System 604080-61
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- 21. Property Tax Coopersville 25980-98
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- 24. US Patent Application Method and Apparatus for Controlling A Braking System 604080-33
- 25. US Patent Application Apparatus for Controlling Thermal Interface Between Cold Plate and Integrated Circuit Chip 604080-62
- 26. General Environmental 25980-33
- 27. General Commercial Contracts 25980-96
- 28. Property Tax Coopersville 25980-98
- 29. Retention and Fee Application Work 25980-99
- 30. US Patent Application Crank Case Shut Off Valve 604080-64



FEE STATEMENT DELPHI CORPORATION FEBRUARY, 2007

NAME	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Edgar C. Howbert	Attorney	\$450	2.7	\$1,215.00
James H. Novis	Attorney	\$340	13.6	\$4,624.00
Lisa E. Marks	Attorney	\$310	10.7	\$3,317.00
Raymond C. Meiers, Jr	Attorney	\$250	2.4	\$600.00
Harold W. Milton	Attorney	\$250	3.0	\$750.00
Christopher C. Maeso	Attorney	\$220	2.2	\$484.00
Jeremy J. Klobucar	Patent Intern	\$90	7.0	\$630.00
SUBTOTAL:			41.6	<u>\$11,620.00</u>
Credit applied from Inv. #564620 -\$127.50				
TOTAL:				<u>\$11,492.50</u>

Costs:

Long Distance Telephone Charges
Internal reproduction
Patent Drawings
Recording/Filing Fee
TOTAL:
\$68.37
\$8.40
\$560.00
\$790.00
\$790.00

DETROIT 25980-99 976997



FEE STATEMENT DELPHI CORPORATION MARCH, 2007

NAME	TITLE	HOURLY	TOTAL	TOTAL
		RATE	HOURS	FEES
Edgar C. Howbert	Attorney	\$450	.8	\$360.00
Richard A. Jones	Attorney	\$375	3.5	\$1,312.50
Michael W. Roskiewicz	Attorney	\$325	14.2	\$4,615.00
Lisa E. Marks	Attorney	\$310	1.6	\$496.00
Kristi A. Katsma	Attorney	\$300	4.4	\$1,320.00
Christopher C. Maeso	Attorney	\$220	20.8	\$4,576.00
Allison R. Bach	Attorney	\$190	.9	\$171.00
Patrick R. Anderson	Attorney	\$180	25.0	\$4,500.00
Jeffrey Gendzwill	Patent Intern	\$110	40.0	\$4,400.00
Jeremy J. Klobucar	Patent Intern	\$90	50.0	\$4,500.00
TOTAL:			161.2	\$26,250.50

Costs:

Long Distance Telephone Charges	\$30.24
Internal reproduction	\$52.60
Patent Drawings	\$642.50
Delivery charge	\$221.22
Color copies	\$38.00
TOTAL:	\$984.56

DETROIT 25980-99 976997



FEE STATEMENT DELPHI CORPORATION APRIL, 2007

NAME	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Edgar C. Howbert	Attorney	\$450	.3	\$135.00
Roger H. Cummings	Attorney	\$415	.2	\$83.00
Alissa Goldfaden	Of Counsel	\$345	.3	\$103.50
John H. Novis	Attorney	\$340	10.1	\$3,434.00
Michael W. Roskiewicz	Attorney	\$325	.7	\$227.50
Richard C. Meiers	Of Counsel	\$250	17.4	\$4,350.00
Christopher C. Maeso	Attorney	\$220	53.9	\$11,858.00
TOTAL:			82.9	\$20,191.00

Costs:

Long Distance Telephone Charges	\$6.78
Internal reproduction	\$15.90
External Printing	\$250.00
Facsimile	\$5.00
Patent Drawings	\$490.00
TOTAL:	<u>\$767.68</u>

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FEE STATEMENT DELPHI CORPORATION MAY, 2007

NAME	TITLE	HOURLY	TOTAL	TOTAL
		RATE	HOURS	FEES
Edgar C. Howbert	Attorney	\$450	.8	\$360.00
Roger H. Cummings	Attorney	\$415	5.8	\$2,407.00
Richard A. Jones	Attorney	\$375	8.0	\$3,000.00
James H. Novis	Attorney	\$340	3.5	\$1,190.00
Raymond C. Meiers	Of Counsel	\$250	5.3	\$1,325.00
Christopher C. Maeso	Attorney	\$220	52.7	\$11,594.00
Sharon R. Newlon	Attorney	\$170	1.1	\$187.00
TOTAL:			77.2	\$20,063.00

Costs:

Internal reproduction \$25.90 CD Creation/Delivery Fee Statements \$150.00 TOTAL: \$175.90

DETROIT 25980-99 994175v1

05-44481-rdd Doc 8827-3 Filed 07/31/07 Entered 07/31/07 20:33:46 Exhibit C - Index of Invoices Pg 7 of 700 WOODWARD AVENUE, SUITE 4000

IN ACCOUNT WITH

DICKINSON WRIGHT PILE

DETROIT, MICHIGAN 48226-3425
TELEPHONE: (313) 223-3500
http://www.dickinsonwright.com
FEDERAL I.D. #38-1364333

DEPLHI AUTOMOTIVE SYSTEMS, LLC ATTN: KYLE M. H. JONES, ESQ. P.O. BOX 5052

Invoice No. 582863 June 22, 2007 Page 1

TROY, MI 48007

ATTN: MICHELE PISCITELLI

DW Attorney: M A COUGHLIN Our File No.: 025980-00033

Re: GENERAL ENVIRONMENTAL

MEMBER

S R NEWLON

For Legal Services from May 17, 2007 through May 31, 2007

Date	Professional Services	Professional	Hours		Charge
	B100 - ADMINISTRATION 3 - BUSINESS OP	ERATIONS			
05/17/07 Al06	TC w/ K. Jones re: signage and placarding requirements under liquid industrial waste laws and DOT shipping regulations; reviewing applicable provisions; drafting e-mail to K. Jones re: same, COMMUNICATE (WITH CLIENT)	S R NEWLON	.80	\$170	\$136.00
	Exchanging e-mail w/ K. Jones re: DOT hazardous substance listings	S R NEWLON	.30	\$170	\$51.00
		Task Subtota	1		\$187.00
		Phase Subtot	al		\$187.00
	Fee Subtotal				\$187.00
		Total Hours	1.10		
	Grand Total				\$187.00
Summary:					

1.1 hours at \$170

\$187.00